

**Half Yearly Financial  
Statements(Un-Audited)  
of  
CAPM BDBL Mutual Fund 01  
For the year ended 31 December  
2022**

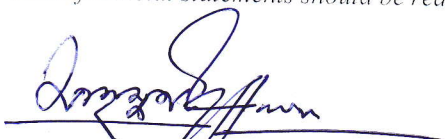
## CAPM BDBL Mutual Fund 01


### Statement of Financial Position

as at 31 December 2022


PARTICULARS	NOTES	Amount in Taka	
		31.12.22	30.06.22
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Preliminary and issue expenses	6	2,249,339	2,531,864
		<u>2,249,339</u>	<u>2,531,864</u>
<b>Current Assets</b>			
Investments	7	534,861,255	478,869,094
Advance and prepayments	8	1,841,324	17,400,190
Accounts Receivables	9	4,602,462	25,929,086
Cash and cash equivalents	10	68,553,857	119,157,537
		<u>609,858,897</u>	<u>641,355,907</u>
<b>TOTAL ASSETS (A)</b>		<u><u>612,108,236</u></u>	<u><u>643,887,771</u></u>
<b>LIABILITIES</b>			
Accounts Payables	11	6,371,652	6,473,853
Unclaimed Dividend	12	21,662	
<b>TOTAL LIABILITIES (B)</b>		<u>6,393,313</u>	<u>6,473,853</u>
<b>NET ASSETS (A-B)</b>		<u><u>605,714,922</u></u>	<u><u>637,413,919</u></u>
<b>OWNERS' EQUITY</b>			
Unit Capital	13	501,310,000	501,310,000
Investment diminution reserve	14	70,430,288	74,150,535
Retained earnings	15	33,974,634	61,877,773
		<u>605,714,922</u>	<u>637,338,308</u>
<b>Net Asset Value (NAV) per unit:</b>			
At cost	16	10.68	11.23
At market price	17	12.08	12.71

*These financial statements should be read in conjunction with annexed notes*

  
**MD & CEO**  
 Asset Manager

  
**Compliance Officer**  
 Asset Manager

  
**Chairman**  
 Trustee

  
**Member**  
 Trustee

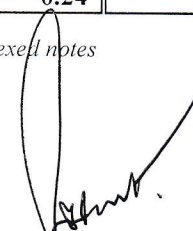

Dated: January 29, 2023

**CAPM BDBL Mutual Fund 01**  
**Statement of Profit or Loss and Other Comprehensive Income**  
For the period from July 01, 2022 to December 31, 2022

PARTICULARS	NOTES	Amount in Taka	
		01.07.22 to 31.12.22	01.07.21 to 31.12.21
<b>INCOME</b>			
Interest income	18	3,437,485	4,003,808
Net gain on sale of marketable securities	19	10,782,985	14,315,529
Dividend income	20	4,418,726	8,705,511
Bond Coupon Income	21	985,536	-
<b>Total</b>		<b>19,624,732</b>	<b>27,024,848</b>
<b>EXPENSES</b>			
Management fee		5,115,374	5,348,782
Amortization of preliminary and issue expenses		282,525	293,392
Trustee fee		478,004	443,910
Annual fee		558,866	559,560
Custodian fee		375,129	414,151
CDBL & BO charges		55,648	58,312
Brokerage fee		235,311	323,080
Bank charges , TDS and excise duty		84,812	96,971
Advertisement & Publicity expenses		185,400	197,200
Bidding Fees		17,000	18,000
Other operating expenses		35,000	-
<b>Total Expenses</b>		<b>7,423,071</b>	<b>7,753,358</b>
<b>Net profit before provision for the period</b>		<b>12,201,661</b>	<b>19,271,490</b>
Provision Write back/(Made) during the period	14	-	2,158,856
<b>Net profit after provision for the period</b>		<b>12,201,661</b>	<b>21,430,346</b>
<b>Other Comprehensive Income</b>			
Investment Diminution Reserve	14	(3,720,247)	68,579,485
<b>Total Comprehensive Income for the period</b>		<b>8,481,414</b>	<b>90,009,831</b>
<b>EPU after Considering Provision</b>	22	<b>0.24</b>	<b>0.42</b>

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**MD & CEO**  
Asset Manager  
  
**Compliance Officer**  
Asset Manager

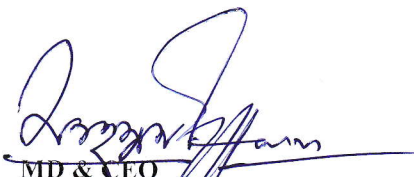
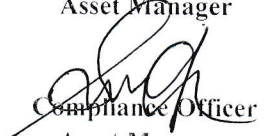
  
**Chairman**  
Trustee  
  
**Member**  
Trustee


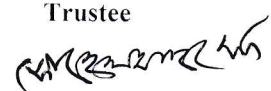
Dated: January 29, 2023

**CAPM BDBL Mutual Fund 01**  
**Statement of Profit or Loss and Other Comprehensive Income**  
For the period from October 01, 2022 to December 31, 2022

PARTICULARS	NOTES	Amount in Taka	
		01.10.22 to 31.12.22	01.10.21 to 31.12.21
<b>INCOME</b>			
Interest income		1,585,082	1,709,630
Net gain on sale of marketable securities		8,164,831	(85,827)
Dividend income		2,619,435	
Bond Coupon Income		985,536	4,747,421
<b>Total</b>		<b>13,354,883</b>	<b>6,371,224</b>
<b>EXPENSES</b>			
Management fee		2,546,766	2,542,181
Amortization of preliminary and issue expenses		141,263	141,263
Trustee fee		-	221,955
Annual fee		51,435	279,780
Custodian fee		192,622	207,886
CDBL & BO charges		33,985	35,339
Brokerage fee		57,493	114,467
Bank charges , TDS and excise duty		76,460	92,378
Advertisement & Publicity expenses		70,000	70,900
Bidding Fees		6,000	15,000
Other operating expenses		35,000	-
<b>Total Expenses</b>		<b>3,211,023</b>	<b>3,721,148</b>
<b>Net profit before provision for the period</b>		<b>10,143,860</b>	<b>2,650,076</b>
Provision Write back/(Made) during the period		-	-
<b>Net profit after provision for the period</b>		<b>10,143,860</b>	<b>2,650,076</b>
<b>Other Comprehensive Income</b>			
Investment Diminution Reserve		(31,955,894)	(19,839,930)
<b>Total Comprehensive Income for the period</b>		<b>(21,812,034)</b>	<b>(17,189,854)</b>
<b>EPU after Considering Provision</b>		<b>0.20</b>	<b>0.05</b>

*These financial statements should be read in conjunction with annexed notes*

  
**MD & CEO**  
Asset Manager  
  
**Compliance Officer**  
Asset Manager

  
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Trustee  
  
**Member**  
Trustee

Dated: January 29, 2023

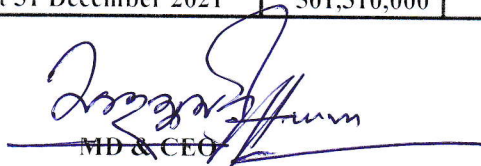


**CAPM BDBL Mutual Fund 01**  
**Statement of Changes in Shareholders Equity**  
For the period from July 01, 2022 to December 31, 2022

Amount in Taka				
Particulars	Unit Capital	Investment Diminution Reserve	Retained Earnings	Total Equity
Opening Balance 01 July 2022	501,310,000	74,150,535	61,877,773	637,338,308
Net profit for the period	-		12,201,661	12,201,661
Dividend Paid			(40,104,800)	(40,104,800)
Investment diminution reserve	-	(3,720,247)	-	(3,720,247)
<b>Balance as at 31 December 2022</b>	<b>501,310,000</b>	<b>70,430,288</b>	<b>33,974,634</b>	<b>605,714,922</b>

**Statement of Changes in Shareholders Equity**

Amount in Taka				
Particulars	Unit Capital	Investment Diminution Reserve	Retained Earnings	Total Equity
Balance as at 01 July 2021	501,310,000	-	90,570,540	591,880,540
Net profit for the period	-	-	21,430,346	21,430,346
Dividend paid	-	-	(65,170,300)	(65,170,300)
Investment diminution reserve	-	68,579,485	-	68,579,485
<b>Balance as at 31 December 2021</b>	<b>501,310,000</b>	<b>68,579,485</b>	<b>46,830,586</b>	<b>616,720,070</b>

  
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Asset Manager

  
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Trustee

  
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Asset Manager

  
**Member**  
Trustee

Dated: January 29, 2023

**CAPM BDBL Mutual Fund 01**  
**Statement of Cash Flows**

For the period from July 01, 2022 to December 31, 2022

PARTICULARS	Amount in Taka	
	01.07.22 to 31.12.22	01.07.21 to 31.12.21
<b>A. Cash flows from operating activities</b>		
Interest income realized	2,605,925	2,242,742
Dividend income received	5,399,731	5,717,048
Gain on sale of investment	10,782,985	13,519,748
Advance & Prepayment	(491,921)	(443,910)
Payment made for expenses	(6,205,876)	(5,634,050)
<b>Net cash flows from operating activities</b>	<b>12,090,843</b>	<b>15,401,578</b>
<b>B. Cash flows from investing activities</b>		
Acquisition of shares from secondary market	(120,336,854)	(122,303,167)
Investment in IPO Application	(33,686,090)	(87,540,340)
Investment Returned from IPO	25,609,920	57,221,030
Proceeds from sale of shares in secondary market	105,877,250	139,231,165
<b>Net cash used in investing activities</b>	<b>(22,535,774)</b>	<b>(13,391,313)</b>
<b>C. Cash flows from financing activities</b>		
Dividend paid	(40,158,750)	(65,170,300)
<b>Net cash used in financing activities</b>	<b>(40,158,750)</b>	<b>(65,170,300)</b>
<b>Net cash flows (A+B+C)</b>	<b>(50,603,681)</b>	<b>(63,160,035)</b>
Cash and cash equivalents at the beginning of the period	119,157,537	127,939,157
<b>Cash and cash equivalents at the end of the period</b>	<b>68,553,857</b>	<b>64,779,122</b>
Net operating cash flows	12,090,843	15,401,578
Number of outstanding units	50,131,000	50,131,000
<b>Net operating cash flows per unit</b>	<b>0.24</b>	<b>0.31</b>

  
MD & CEO  
Asset Manager

  
Compliance Officer  
Asset Manager

  
Chairman  
Trustee

Member  
Trustee

Dated: January 29, 2023

**CAPM BDBL Mutual Fund 01**  
**Notes to the Financial Statements**  
as at 30 December 2022

Notes No.	PARTICULARS	Amount in Taka		
		31.12.22	30.06.22	
<b>6</b>	<b>Preliminary and Issue Expenses</b>			
	Opening balance	2,531,864	3,107,781	
	Less: Amortization during the year	282,525	575,917	
		<u>2,249,339</u>	<u>2,531,864</u>	
<b>7</b>	<b>Investments (Annexure-A)</b>			
	Investment in marketable securities - at market price	534,861,255	478,869,094	
		<u>534,861,255</u>	<u>478,869,094</u>	
<b>8</b>	<b>Advance and Prepayments</b>			
	Advance	Notes 8.1	1,497,380	16,497,380
	Prepayments	Notes 8.2	343,944	902,810
			<u>1,841,324</u>	<u>17,400,190</u>
<b>8.1</b>	<b>Advance</b>			
	Advance for IPO share application	-	15,000,000	
	Advance Payment to CDBL	1,497,380	1,497,380	
		<u>1,497,380</u>	<u>16,497,380</u>	
<b>8.2</b>	<b>Prepayments</b>			
	Trustee Fee to ICB	-	-	
	Annual fee to BSEC	234,860	487,575	
	Annual fee to DSE	54,251	180,609	
	Annual fee to CSE	54,251	180,609	
	Annual fee to CDBL	581	54,016	
		<u>343,944</u>	<u>902,810</u>	
<b>9</b>	<b>Accounts Receivable</b>			
	Receivable from Brokerage House	-	22,176,641	
	Interest/Profit Receivable			
	SND/MSND	9,153	-	
	FDR	1,184,880	362,473	
		<u>1,194,033</u>	<u>362,473</u>	
	<b>Bond Income</b>	<u>999,461</u>		
	<b>Cash Dividend Receivable</b>			
	AAMRATECH	189,600	-	
	BEACONPHAR	619,853	-	
	BPPL	200,000	-	
	BSRMLTD	280,000	-	
	BXPHERMA	264,600	-	
	CITYBANK	-	1,130,661	
	GENEXIL	88,000	-	

**CAPM BDBL Mutual Fund 01**  
**Notes to the Financial Statements**  
as at 30 December 2022

Notes No.	PARTICULARS	Amount in Taka	
		31.12.22	30.06.22
	GPHISPAT	160,204	-
	IFADAUTOS	91,945	-
	INDEXAGRO	56,000	-
	MARICO	-	1,508,000
	METROSPIN	24,000	-
	NAVAPHAR	60,959	-
	NTC	11,502	-
	ORIONPHARM	160,000	-
	PEOPLEINS	-	746,138
	RENATA	197,131	-
	RINGSHINE	5,173	5,173
		<b>2,408,968</b>	<b>3,389,972</b>
		<b>4,602,462</b>	<b>25,929,086</b>
<b>10</b>	<b>Cash and Cash Equivalent</b>		
	Cash in Hand	-	-
	Cash at Bank-SND account <b>Note: 10.1</b>	43,553,857	89,157,537
	Short term deposit (FDR) with: CVC Finance Limited	25,000,000	30,000,000
		<b>68,553,857</b>	<b>119,157,537</b>
<b>10.1</b>	<b>Cash at Bank-SND account with:</b>		
	City Bank Ltd.	8,782	-
	Trust Bank Ltd.	986,425	1,048,085
	Union Bank Ltd.	42,558,650	88,109,452
		<b>43,553,857</b>	<b>89,157,537</b>
<b>11</b>	<b>Accounts Payable</b>		
	Management fee	5,115,374	5,168,097
	Custodian fee	377,725	427,203
	Audit fee	30,000	30,000
	Dividend Payable	848,553	848,553
		<b>6,371,652</b>	<b>6,473,853</b>
<b>11.01</b>	<b>Dividend Payable</b>		
	Year 2018-19	32,620	32,620
	Year 2020-21	815,933	815,933
	Year 2021-22	-	-
		<b>848,553</b>	<b>848,553</b>
<b>12</b>	<b>Unclaimed Dividend:</b>		
	Year 2017-18	21,662	75,611
		<b>21,662</b>	<b>75,611</b>
<b>13</b>	<b>Unit Capital ( 50,131,000 shares @ Tk. 10)</b>	<b>501,310,000</b>	<b>501,310,000</b>



**CAPM BDBL Mutual Fund 01**  
**Notes to the Financial Statements**  
as at 30 December 2022

Notes No.	PARTICULARS	Amount in Taka	
		31.12.22	30.06.22
<b>14</b>	<b>Investment Diminution Reserve</b>		
	Investment in marketable securities - at market	534,861,255	478,869,094
	Investment in marketable securities - at cost	464,430,967	404,718,559
	<b>Total Unrealized Gain/(Loss)</b>	<b>70,430,288</b>	<b>74,150,535</b>
	Less: Previous year's unrealized (Gain)/Loss	74,150,535	(2,158,856)
		<b>(3,720,247)</b>	<b>76,309,391</b>
	Less: Provision for Unrealized Gain/(Loss) on Marketable	-	(2,158,856)
		<b>(3,720,247)</b>	<b>74,150,535</b>
<b>15</b>	<b>Retained Earnings</b>		
	Opening Balance	61,877,773	90,570,540
	Add: Net Profit during the period	12,201,661	36,477,533
		74,079,434	127,048,073
	Less: Dividend Paid during the year	(40,104,800)	(65,170,300)
		<b>33,974,634</b>	<b>61,877,773</b>
<b>16</b>	<b>Net Asset Value (NAV) Per Unit at Cost</b>		
	Total net asset value at cost price	535,284,634	563,187,772
	Number of units	50,131,000	50,131,000
	NAV per unit at cost	<b>10.68</b>	<b>11.23</b>
<b>17</b>	<b>Net Asset Value (NAV) Per Unit at Market Price</b>		
	Net asset value at market price	605,714,922	637,338,308
	Number of units	50,131,000	50,131,000
	NAV per unit at market price	<b>12.08</b>	<b>12.71</b>

**CAPM BDBL Mutual Fund 01**  
**Notes to the Financial Statements**  
For the period from July 01, 2022 to December 31, 2022

Notes No.	Particulars	Amount in Taka	
		01.07.22 to 30.09.22	01.07.21 to 30.09.21
<b>18</b>	<b>Interest Income</b>		
	Interest income from SND/MSND account	2,118,828	1,419,304
	Interest income from FDR/MTDR	1,318,657	2,584,505
		<b>3,437,485</b>	<b>4,003,808</b>
<b>19</b>	<b>Net Gain on Sale of Marketable Securities</b>		
	ADN TELECOM LIMITED	-	7,182
	AMAN COTTON FIBROUS LTD.	112,747	-
	ACHIA SEA FOODS LTD.	999,571	-
	ACME PESTICIDES LIMITED	-	688,674
	AGNI SYSTEMS LIMITED	(400,180)	-
	BANGLADESH SUBMARINE CABLE COMPANY LTD	-	3,849,219
	BARAKA PATENGA POWER LIMITED	-	3,397,350
	BD PAINTS LTD.	445,170	-
	BERGER PAINTS BANGLADESH LTD	-	279,525
	BEXIMCO PHARMACEUTICALS LTD	-	1,702,286
	BEXIMCO GREEN SUKUK AL ISTISNA'A	192,474	-
	BASHUNDHARA PAPER MILLS LTD.	3,256,001	-
	CHARTERED LIFE INSURANCE CO. LTD.	388,833	-
	CANDLESTONE RUPALI BANK GROWTH FUND	50,000	-
	CITY BANK	(5,369,287)	-
	DOREEN POWER GENERATIONS AND SYSTEMS LIMITED	886,064	(1,425,445)
	EVINCE TEXTILES LIMITED	-	1,947,729
	EXPORT IMPORT BANK OF BD LTD	-	562,140
	GLOBAL ISLAMI BANK LIMITED	(188,620)	-
	GENEX INFOSYS LIMITED	1,995,679	3,966,799
	GRAMEENPHONE LIMITED	-	(3,110,267)
	INDEX AGRO INDUSTRIES LTD.	6,248,371	582,660
	ICB AMCL FIRST AGRANI BANK MUTUAL FUND	(983,905)	-
	MJL BANGLADESH LIMITED	-	(253,695)
	MEGHNA INSURANCE COMPANY LIMITED	362,675	-
	MASTERFEED AGROTEC LIMITED	-	9,488
	MOSTOFA METAL INDUSTRIES LTD.	-	31,434
	MUTUAL TRUST BANK LIMITED	-	(64,792)
	NAVANA PHARMACEUTICALS LIMITED	2,655,417	-
	NATIONAL TEA COMPANY LTD.	131,976	-
	ORYZA AGRO INDUSTRIES LIMITED	-	5,300
	PRIME INSURANCE COMPANY LTD	-	339,322
	SEA PEARL BEACH RESORT & SPA LIMITED	-	(505,095)
	SINGER BANGLADESH LIMITED	-	459,786
	SINOBANGLA INDUSTRIES LIMITED	-	(1,928,525)
	SENA KALYAN INSURANCE COMPANY LTD.	-	1,229,478
	SONALI LIFE INSURANCE COMPANY LTD.	-	1,266,048
	SOUTH BANGLA AGRICULTURE & COMMERCE BANK LTD	-	1,278,930
		<b>10,782,985</b>	<b>14,315,529</b>

**CAPM BDBL Mutual Fund 01**  
**Notes to the Financial Statements**  
For the period from July 01, 2022 to December 31, 2022

Notes No.	Particulars	Amount in Taka	
		01.07.22 to 30.09.22	01.07.21 to 30.09.21
<b>20</b>	<b>Dividend Income</b>		
	AAMLUF	324,000	450,000
	AGNISYSL	-	175,000
	AAMRATEC	189,600	-
	BEACONPHARMA	619,853	688,890
	BERGERPBL	-	225,000
	BPML	-	201,658
	BPPL	200,000	187,500
	BSCCL	-	185,000
	BSRMLTD	280,000	400,000
	BXPBARMA	264,600	105,000
	CONFIDCEM	-	173,638
	CWTEGDFGF	497,500	487,500
	DOREENPWR	-	325,000
	ESQUIRENIT	-	162,533
	GENEXIL	88,000	140,000
	GP	-	1,128,488
	GPHISPAT	160,204	662,000
	IBNASINA	275,640	269,898
	ICB Agrani	-	953,103
	IFADAUTOS	91,945	252,849
	INDEXAGRO	56,000	87,500
	MARICO	522,000	928,000
	METROSPIN	24,000	-
	NAVANAPHAR	60,959	-
	NTC	11,502	21,389
	ORIONPHAR	160,000	-
	PRIMEINS	368,709	-
	RENATA	197,131	232,015
	RUNNERAUTO	-	13,553
	CITYBANK	(212,917)	-
	WALTON	240,000	250,000
	<b>Total Dividend Income Current Period</b>	<b>4,418,726</b>	<b>8,705,511</b>
<b>21</b>	<b>Bond Coupon Income</b>	<b>985,536</b>	<b>-</b>
<b>21</b>	<b>Earnings Per Unit</b>		
	Net profit for the period (A)	12,201,661	21,430,346
	Number of units (B)	50,131,000	50,131,000
	Earnings per unit (A÷B)	<b>0.24</b>	<b>0.42</b>







II. Investment in Capital Market Securities (Non-Listed):

SL	Investment in Stocks/ Securities (Sectorwise)	No of Shares/ Units	Cost Value	Fair Value /Market Value**	Appreciation (or Diminution) in the MarketValue /Fair Value of	% Change (in terms of cost)	% of Total Investments
<b>A. Open-End Mutual Funds (Script wise)*</b>							
1	HFMAL Unit Fund	640,000	6,400,000	6,406,400	6,400.00	0.10%	1.20%
2	Sandhani AML SLIC Fixed Income Fund	200,000	2,000,000	2,024,000	24,000.00	1.20%	0.38%
3	AAML Unit Fund	180,000	1,800,000	2,719,800	919,800.00	51.10%	0.34%
4	EBL AML 1st Unit Fund	485,435	4,999,981	4,999,981	-	0.00%	0.94%
5	CWTEBFGF	250,000	2,500,000	3,475,000	975,000.00	39.00%	0.47%
	<b>Sub-Total</b>		<b>17,699,981</b>	<b>19,625,181</b>	<b>1,925,200</b>		<b>3.32%</b>
<b>B. Pre-IPO Placement Shares, If any</b>							
	<b>Sub-Total</b>						
<b>C. Non-Listed Bond/Debtenture/Islamic Securities (Script wise)</b>							
1	BGTB	20000	1,998,502	1,998,502	1,998,502		
	<b>Sub-Total</b>		<b>1,998,502</b>	<b>1,998,502</b>			
	<b>Grand Total of Capital Market Securities (Non-Listed)</b>		<b>19,698,483</b>	<b>21,623,683</b>	<b>1,925,200</b>		<b>3.32%</b>

\*For Open-ends Mutual Funds; Surrender value shall be considered as Market Value\*\* For other non-listed securities. Fair value shall be considered following International Financial Reporting Standards (IFRS) and be reported once a year in the annual audited financial statements of the Fund/Scheme

III. Cash and Cash Equivalents and Investments in Securities not related to Capital Market:

A. Money Market Investments (Script wise)		Types (G.Sec/Others)	No of Instrument	Cost Value	Market Value /Fair Value	Appreciation (or Diminution) in the MarketValue /Fair Value of Investments
<b>B. Term Deposit/Investment:</b>						
No and Date		Bank/Non-Bank Name	Investment Value	Maturity Date		
1		CVC Finance Ltd.	5,000,000	19-Apr-23		
2		CVC Finance Ltd.	20,000,000	3-Jun-23		
	<b>Sub-Total</b>		<b>25,000,000</b>			
<b>C. Cash at Bank:</b>						
A/C No.	Bank Name	Nature of Account	Rate of Interest/Profit	Available Balance	N/A	
0016-0210015519	Trust Bank Ltd.	CD	0%	986,425		
0291-210000332	Union Bank Ltd.	SND	4%	42,558,650		
3103597096001	City Bank Ltd.	SND	1%	8,782		
	<b>Sub-Total</b>			<b>43,553,857</b>	<b>N/A</b>	
<b>D. Cash in Hand:</b>						
	<b>Sub-Total</b>					
<b>Total Cash and Cash Equivalents and Investments in Securities not related to Capital Market:</b>						
			<b>68,553,857</b>			
<b>Total Investment=(I+II+III)</b>				<b>532,984,823</b>	<b>603,415,111</b>	<b>70,430,288</b>

Angkon Barua  
Accounts/Compliance Officer

  
Managing Director & CEO